

**Fill in this information to identify the case:**

United States Bankruptcy Court for the:

\_\_\_\_ District of Delaware  
(State)Case number (if known): \_\_\_\_\_ Chapter 11☐ Check if this is an amended filing**Official Form 201****Voluntary Petition for Non-Individuals Filing for Bankruptcy****04/20**

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

**1. Debtor's name**IMH Financial Corporation**2. All other names debtor used in the last 8 years**

Include any assumed names, trade names, and *doing business* as names

**3. Debtor's federal Employer Identification Number (EIN)**2 7 - 1 5 3 7 1 2 6**4. Debtor's address****Principal place of business**7001 N. Scottsdale Road

Number Street

Suite 2050Phoenix

City

AZ

State

85253

ZIP Code

Maricopa

County

**Mailing address, if different from principal place of business**

Number Street

P.O. Box

City

State

ZIP Code

**Location of principal assets, if different from principal place of business**

Number Street

City

State

ZIP Code

**5. Debtor's website (URL)**https://www.imhfc.com/

Debtor	IMH Financial Corporation	Case number (if known)	

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**6. Type of debtor**

☒ Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))  
☐ Partnership (excluding LLP)  
☐ Other. Specify: \_\_\_\_\_

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**7. Describe debtor's business**

A. *Check one:*

☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))  
☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))  
☐ Railroad (as defined in 11 U.S.C. § 101(44))  
☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))  
☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))  
☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))  
☒ None of the above

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B. *Check all that apply:*

☐ Tax-exempt entity (as described in 26 U.S.C. § 501)  
☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. § 80a-3)  
☐ Investment advisor (as defined in 15 U.S.C. § 80b-2(a)(11))

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C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

5 2 2 2

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**8. Under which chapter of the Bankruptcy Code is the debtor filing?**

A debtor who is a "small business debtor" must check the first sub-box. A debtor as defined in § 1182(1) who elects to proceed under subchapter V of chapter 11 (whether or not the debtor is a "small business debtor") must check the second sub-box.

*Check one:*

☐ Chapter 7  
☐ Chapter 9  
☒ Chapter 11. *Check all that apply:*

☐ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,725,625. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).  
☐ The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, **and it chooses to proceed under Subchapter V of Chapter 11**. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).  
☒ A plan is being filed with this petition.  
☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).  
☒ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.  
☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

☐ Chapter 12

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Debtor IMH Financial Corporation Case number (if known) \_\_\_\_\_  
 Name \_\_\_\_\_

**9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?**

☒ No

☐ Yes. District \_\_\_\_\_ When \_\_\_\_\_ Case number \_\_\_\_\_  
 MM / DD / YYYY

If more than 2 cases, attach a separate list.

District \_\_\_\_\_ When \_\_\_\_\_ Case number \_\_\_\_\_  
 MM / DD / YYYY

**10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?**

☒ No

☐ Yes. Debtor \_\_\_\_\_ Relationship \_\_\_\_\_

District \_\_\_\_\_ When \_\_\_\_\_  
 MM / DD / YYYY

List all cases. If more than 1, attach a separate list.

Case number, if known \_\_\_\_\_

**11. Why is the case filed in this district?**

Check all that apply:

☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.

☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

**12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?**

☒ No

☐ Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

**Why does the property need immediate attention?** (Check all that apply.)

☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.

What is the hazard? \_\_\_\_\_

☐ It needs to be physically secured or protected from the weather.

☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

☐ Other \_\_\_\_\_

**Where is the property?**

Number \_\_\_\_\_ Street \_\_\_\_\_

City \_\_\_\_\_ State ZIP Code \_\_\_\_\_

**Is the property insured?**

☐ No

☐ Yes. Insurance agency \_\_\_\_\_

Contact name \_\_\_\_\_

Phone \_\_\_\_\_

Statistical and administrative information

Debtor **IMH Financial Corporation**  
Name

Case number (if known)

**13. Debtor's estimation of available funds**

Check one:

- ☒ Funds will be available for distribution to unsecured creditors.  
☐ After any administrative expenses are paid, no funds will be available for distribution to unsecured creditors.

**14. Estimated number of creditors**

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> 1-49             | <input type="checkbox"/> 1,000-5,000   | <input type="checkbox"/> 25,001-50,000     |
| <input checked="" type="checkbox"/> 50-99 | <input type="checkbox"/> 5,001-10,000  | <input type="checkbox"/> 50,001-100,000    |
| <input type="checkbox"/> 100-199          | <input type="checkbox"/> 10,001-25,000 | <input type="checkbox"/> More than 100,000 |
| <input type="checkbox"/> 200-999          |  |  |

**15. Estimated assets**

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> \$0-\$50,000          | <input type="checkbox"/> \$1,000,001-\$10 million               | <input type="checkbox"/> \$500,000,001-\$1 billion     |
| <input type="checkbox"/> \$50,001-\$100,000    | <input type="checkbox"/> \$10,000,001-\$50 million              | <input type="checkbox"/> \$1,000,000,001-\$10 billion  |
| <input type="checkbox"/> \$100,001-\$500,000   | <input type="checkbox"/> \$50,000,001-\$100 million             | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input checked="" type="checkbox"/> \$100,000,001-\$500 million | <input type="checkbox"/> More than \$50 billion        |

**16. Estimated liabilities**

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> \$0-\$50,000          | <input type="checkbox"/> \$1,000,001-\$10 million               | <input type="checkbox"/> \$500,000,001-\$1 billion     |
| <input type="checkbox"/> \$50,001-\$100,000    | <input type="checkbox"/> \$10,000,001-\$50 million              | <input type="checkbox"/> \$1,000,000,001-\$10 billion  |
| <input type="checkbox"/> \$100,001-\$500,000   | <input type="checkbox"/> \$50,000,001-\$100 million             | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input checked="" type="checkbox"/> \$100,000,001-\$500 million | <input type="checkbox"/> More than \$50 billion        |

Request for Relief, Declaration, and Signatures

**WARNING --** Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature of authorized representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 07 23 2020  
MM / DD / YYYY

**X** /s/ Chadwick S. Parson

Signature of authorized representative of debtor

Title Chairman and CEO

**Chadwick S. Parson**

Printed name


Debtor

IMH Financial Corporation

Case number (if known)

Name

18. Signature of attorney

 /s/ William P. Bowden

Signature of attorney for debtor

Date

07 23 2020

MM / DD / YYYY

William P. Bowden and Christopher H. Bayley

Printed name

Ashby & Geddes P.A. and Snell & Wilmer L.L.P. (400 E. Van Buren St., Ste. 1900, Phoenix, AZ 85004)

Firm name

500 Delaware Avenue

Number Street

Wilmington

City

DE 19899

State ZIP Code

302-654-1888 (WB) 602-382-6000 (CB)

Contact phone

wbowden@ashbygeddes.com cbayley@swlaw.com

Email address

WB 19899 CB 010764 Arizona

Bar number

DE

State

**Fill in this information to identify the case and this filing:**

Debtor Name IMH Financial Corporation  
 United States Bankruptcy Court for the: \_\_\_\_\_ District of Delaware  
 (State)  
 Case number (If known): \_\_\_\_\_

**Official Form 202****Declaration Under Penalty of Perjury for Non-Individual Debtors****12/15**

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

**WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.**

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☐ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☐ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☐ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☐ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☐ *Schedule H: Codebtors* (Official Form 206H)
- ☐ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ Amended Schedule \_\_\_\_\_
- ☒ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☒ Other document that requires a declaration Corporate Ownership Statement and Creditor Matrix

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 07 23 2020  
 MM / DD / YYYY

**X** /s/ Chadwick S. Parson  
 Signature of individual signing on behalf of debtor

Chadwick S. Parson  
 Printed name

Chairman and CEO  
 Position or relationship to debtor

**Fill in this information to identify the case:**Debtor name IMH Financial CorporationUnited States Bankruptcy Court for the: \_\_\_\_\_ District of Delaware  
(State)

Case number (If known): \_\_\_\_\_

☐ Check if this is an amended filing**Official Form 204****Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders****12/15**

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an *insider*, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
1	MidFirst Bank	1875 Century Park East, Suite 1400, Los Angeles, CA 90067, George Sacco (310) 270-9500, gsacco@1cbank.com	Bank Loan	Contingent			\$37,000,000
2	Squire Patton Boggs (US) LLP	1 E. Washington Street, Suite 2700 Phoenix, AZ 85004 Deanna Albert (602) 528-4000, deanna.albert@squirepb.com	Professional Services				\$97,329.82
3	Gibson, Dunn & Crutcher LLP	333 South Grand, Los Angeles, CA 90071, Jeffrey C. Krause, (213) 229-7000, jkrause@gibsondunn.com	Professional Services				\$32,258.76
4	Delaware Secretary of State	P.O Box 5509, Binghamton, NY, 13902-5509 (302) 577-8161	Corporate & LLC Taxes				\$20,000.00
5	Holland & Knight	P.O. Box 864084, Orlando, FL 32886-4180 Robert J. Gramming, (813) 227-6515, robert.gramming@hklaw.com	Professional Services				\$19,164.50
6	MidFirst Bank	101 Cook Street, Denver, CO 80206 Kelsey Sahli, (303) 376-5479 kelsey.sahli@midfirst.com	Credit Card				\$17,945.40
7	Ulmer Berne LLP	Skylight Office Tower, 1660 West 2nd Street, Suite 1100, Cleveland, OH 44113-1448 Kelly L. Jones, (216) 583-7000 kljones@ulmer.com	Professional Services				\$8,802.29
8	Computershare Inc.	480 Washington Blvd., 26th Floor, Jersey City, NJ 07310 Constance Adams, (201) 680-5258, constance.adams@computershare.com	Dividends				\$7,733.88

Debtor IMH Financial Corporation  
Name

Case number (if known) \_\_\_\_\_

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
9	Greenberg Traurig LLP	1840 Century Park East, Suite 1900 Los Angeles, CA 90067 Tash H. Barksdale, (602) 445-8130 barksdaleet@gtlaw.com	Professional Services				\$3,932.50
10	ITH Partners, LLC	7117 North 68th Place, Paradise Valley, AZ 85253, Lawrence D. Bain, (602) 999-2231, ldb@ithpartners.com	Consulting				\$3,548.39
11	Sutin, Thayer & Browne	6100 Uptown Blvd., NE Suite 400 Albuquerque, NM 87110, P.O. Box 1945 Albuquerque, NM 87103, (505) 883-2500	Professional Services				\$3,303.67
12	Iron Mountain	1101 Enterprise Dr., Royersford, PA 19468 John Sargent, (610) 495-4946 john.sargent@ironmountain.com	Trade Debt				\$1,142.77
13	ACA Compliance Services Inc.	P.O. Box 573, Rock Hill, SC 29731 (844) 234-0852, www.cimplxaca.com	Legal/Tax Services				\$542.70
14	Phoenix NAP	P.O. Box 51514, Los Angeles, CA, 90051-5814, Mike Berry, (480) 646-5417, mikeb@phoenixnap.com	Trade Debt				\$466.35
15	Neustar	Bank of America P.O. Box 277833, Atlanta, GA 30384-7833 Patrick Kilkelly, (502) 653-3864, patrick.kilkelly@neustarbiz.com	Trade Debt				\$135.00
16	Modrall Sperling	P.O. Box 2168, Albuquerque, NM, 87103-2168 Douglas R. Vardnais, (505) 848-1800, doug.vardnais@modrall.com	Professional Services				\$127.83
17	Cisco Credit Inc.	2815 S. Alma School Rd., Suite 1009 Mesa, AZ 85210 Terri Bottalico, (800) 804-0043 E13 terri@ciscocredit.com	Trade Debt				\$50.00
18	ProCopy Office Solutions, Inc.	ProCopy Office Solutions, Inc. 1801 W. Olympic Blvd., File 2317, Pasadena, CA 91199-2317 Matt Singer, (602) 776-2679	Trade Debt				\$47.71
19	Veratad Technologies, Inc.	500 Frank W Burr Blvd., Suite 1400, Teaneck, NJ 07666, Tom Canfarotta, (201) 510-6000, tcanfarotta@veratad.com	Trade Debt				\$35.00
20	Staples Contract & Commercial	Staples Contract & Commercial 777 S. Sable Blvd., Aurora, CO 80012 Anthony Manilla, (807) 826, 7755, anthony.manilla@staples.com	Trade Debt				\$32.72

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 11
IMH FINANCIAL CORPORATION,	)	Case No.
Debtor. <sup>1</sup>	)	
	)	
	)	
	)	

**CORPORATE OWNERSHIP STATEMENT**

Pursuant to Rules 1007(a)(1) and 7007.1 of the Federal Rules of Bankruptcy Procedure, set forth below are the entities that directly or indirectly own 10% or more of any class of IMH Financial Corporation equity interests as of July 16, 2020:

<b>Shareholder</b>	<b>Class of Equity Ownership Interest</b>
Juniper NVM LLC	Preferred B1
JPMorgan Chase Funding Inc.	Preferred B1
JCP Realty Partners LLC	Preferred B1
JPMorgan Chase Funding Inc.	Preferred B2
JPMorgan Chase Funding Inc.	Preferred B3
JPMorgan Chase Funding Inc.	Preferred B4
JPMorgan Chase Funding Inc.	Preferred A
ITH Partners LLC	Common Stock
Marshawn Monique Jack TR UA 01/22/2015 Steven T Darak Living Trust	Common Stock
W A M Revocable Trust DTD	B4 Common Stock
Pierce Family LP	B4 Common Stock

<sup>1</sup> The Debtor in this chapter 11 case, along with the last four digits of the Debtor's federal tax identification number, as applicable, is IMH Financial Corporation (7126). The location of the Debtor's corporate headquarters is Scottsdale, Arizona.

**RESOLUTIONS APPROVED AT THE JULY 8, 2020 MEETING OF THE BOARD OF  
DIRECTORS OF IMH FINANCIAL CORPORATION**

**WHEREAS**, in the judgment of the Board of Directors, it is in the best interests of IMH Financial Corporation (“**IMH**” or the “**Company**”), its creditors and its shareholders to file a voluntary petition in the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Code (“**Bankruptcy Code**”);

**NOW, THEREFORE LET IT BE:**

**RESOLVED**, that Chadwick S. Parson, the Chairman of the Board and Chief Executive Officer of the Company, or any other of the Company’s executives or agents that he designates (each, an “**Authorized Agent**” who acts at all times in the Company’s name and on the Company’s behalf), is authorized and instructed to engage the services of Snell & Wilmer L.L.P. (“**S&W**”) and Ashby & Geddes (“**Ashby & Geddes**”) as the Company’s bankruptcy counsel (collectively, “**Bankruptcy Counsel**”) in accordance with the terms set forth in the engagement agreements the Authorized Agent may enter into with Bankruptcy Counsel at the rates and retainer, if any, outlined therein;

**RESOLVED**, that the Authorized Agent is authorized and instructed to hire such other professionals, including but not limited to investment bankers, financial advisors, consultants, claims and noticing agents, and accountants, as are needed to properly carry out the objectives of a Chapter 11 bankruptcy filing;

**RESOLVED**, that the Authorized Agent is authorized and instructed to pursue the filing of a Chapter 11 voluntary bankruptcy case on behalf of the Company in the form deemed most appropriate by the Authorized Agent, including but not limited to securing plan support agreements with any and all third parties deemed necessary to a successful Chapter 11 bankruptcy process, including but not limited to JPMorgan Chase Funding Inc. and Juniper Investment Advisors, LLC.

**RESOLVED**, that the Authorized Agent is authorized and instructed to execute and deliver all documents necessary to perfect the filing of any such Chapter 11 voluntary bankruptcy case on behalf of the Company.

**RESOLVED**, that the Authorized Agent is authorized and instructed to execute and direct Bankruptcy Counsel to file all documents, declarations, schedules, statements, motions, applications, pleadings, and other papers in connection with the bankruptcy case and take any action that Bankruptcy Counsel deems necessary or proper, including but not limited to the ordinary course operation of the Company’s business, the borrowing of necessary monies for operation, any sale of the Company’s assets, and any other transaction deemed necessary or proper to protect and advance the interests of the Company’s creditors and parties-in-interest, all on the advice and with the guidance of Bankruptcy Counsel;

**RESOLVED**, that the Authorized Agent is authorized and instructed to make any arrangements deemed necessary or proper for the Company to use existing cash-on-hand or to

borrow additional funds as a debtor-in-possession under Chapter 11 of the Bankruptcy Code by negotiating and agreeing with potential lenders as to the terms and amounts of any such borrowings and to grant any security interests in the Company's assets and to execute and deliver appropriate agreements for the debtor-in-possession financing in connection with the bankruptcy case;

**RESOLVED**, that the Authorized Agent is authorized and instructed on behalf of the Company to enter into and execute restructuring support agreements with JPMorgan Chase Funding, Inc. ("JPMorgan"), Juniper Capital Asset Management, LLC ("JCAM"), JCP Realty Partners, LLC ("JCP Realty"), Juniper NVM, LLC ("JNVM"), and Juniper Investment Advisors, LLC ("JIA") (collectively, the "Juniper Parties"), ITH Partners LLC and Lawrence D. Bain (together, the "Bain Parties"), and/or MidFirst Bank ("MidFirst"), agreements for debtor-in-possession financing and any and all documents related thereto, agreements for exit facility financing and any and all documents related thereto, and any and all other necessary and appropriate agreements and documents, all substantially consistent with that certain term sheet dated June 11, 2020 attached hereto as **Exhibit 1**.

**RESOLVED**, that the Special Committee of the Board of Directors, formed on November 4, 2019 for the purpose of evaluating a potential restructuring of the Company, shall remain intact and shall act in a surveillance and advisory role in connection with the restructuring transactions described herein.

**RESOLVED**, that the Authorized Agent is authorized and instructed to take all such actions and to perform any and all acts that he deems necessary or appropriate to effectuate the purpose and intent of these resolutions.

**RESOLVED**, that all authorized acts or agreements undertaken by any Authorized Agent on the Company's behalf before these resolutions were adopted, done, or made in connection with these resolutions, are authorized, approved, ratified, and adopted as the Company's acts or agreements.

**EXHIBIT 1**



Financial Corporation  
AHEAD OF THE FUTURE

7001 N. Scottsdale Rd, Suite 2050, Scottsdale, Arizona 85253  
www.imhfc.com / IMH Holdings, LLC / BK 0920166

June 11, 2020

JP Morgan Chase Funding Inc.  
383 Madison Avenue, 8<sup>th</sup> Floor  
New York, NY 10179  
Attention: Daniel Rood

JCP Realty Partners, LLC  
11150 Santa Monica Blvd., Suite 1400  
Los Angeles, CA 90025  
Attention: Jay Wolf

Re: IMH Financial Corporation, a Delaware corporation (the "Company")

Dear Dan and Jay:

This letter (this "Letter") sets forth proposed terms and conditions of a reorganization of the Company under Chapter 11 of the United States Bankruptcy Code (the "Code"). The Company believes that in the absence of the restructuring transactions described herein (the "Restructuring"), the Company would be required to liquidate and, at a minimum, common equity holdings will be worthless, while if successful the Restructuring will result in a payment to common stockholders.

As more specifically set forth below, this Letter is non-binding and the transactions described herein are expressly subject in all respects to the final approval and directive of the Special Committee of the Company's Board of Directors.

## **I. CHAPTER 11 FILING**

No later than July 1, 2020 (the "Petition Date"), the Company will commence a voluntary case (the "Chapter 11 Case") under Chapter 11 of the Code in the United States Bankruptcy Court in the District of Delaware (the "Court"), and seek confirmation of a plan of reorganization proposed by the Company (the "Plan") for the purpose of effectuating the Restructuring. The Company will seek hearings at the earliest possible dates to obtain Court approval of a Disclosure Statement with respect to the Plan (the "Disclosure Statement") and the entry of the Confirmation Order (defined below).

## II. PRECONDITIONS TO COMMENCEMENT OF CHAPTER 11 CASE

### A. Agreements with JPMorgan Chase Funding Inc. (“JPM”)

1. The Company and JPM shall have agreed to JPM’s treatment under the Plan.
2. The Company and JPM shall have agreed to the terms and conditions of, and final documentation with respect to, the DIP Facility (defined below).
3. The Company and JPM shall have agreed to the material terms and conditions of the Exit Facility (defined below).
4. Each of the following, together with any first-day motions filed by the Company in the Chapter 11 Case with respect thereto, shall be acceptable in form and substance to JPM in its sole discretion (all of the following undefined terms as defined below): (a) the Plan, the Disclosure Statement, and all exhibits thereto including without limitation all solicitation materials (collectively, the “Confirmation Documents”), (b) all agreements with the Juniper Parties, (c) all agreements with the Bain Parties, (d) the Management Agreements, (e) all agreements with respect to the Hotel Redemption, (f) the DIP Facility, (g) a term sheet with respect to the Exit Facility, and (h) the RSA.

### B. Agreements with Jay Wolf, Juniper Realty Partners, LLC (“Juniper”), Juniper Investment Advisors, LLC (“JIA”), and their affiliates (the “Juniper Parties”)

1. The Company and Juniper shall have agreed to Juniper’s treatment under the Plan.
2. Juniper shall assist the Company in coordinating a redemption of the Fund Investors (as defined below) or restructuring of the Fund (as defined below) to achieve more favorable terms for the Company (the “Hotel Redemption”). All material agreements with respect to the Hotel Redemption shall be entered into on or before July 1, 2020 and the effectiveness thereof shall be subject only to the confirmation of the Plan and the occurrence of the Effective Date (as defined below). The Plan shall provide that a \$22,500,000 portion of the Exit Facility shall be dedicated to fund the Hotel Redemption on the Effective Date, and the Confirmation Order shall authorize and direct the Reorganized Debtor to effectuate the Hotel Redemption. Provided that all material agreements with respect to the Hotel Redemption are entered into and the Hotel Redemption becomes binding upon all Fund Investors on or before July 1, 2020 subject only to the occurrence of the Effective Date, then the Company shall pay Juniper a success fee of \$300,000 on the Effective Date. The Hotel Redemption and this success fee shall be disclosed to the Court in the Disclosure Statement.
3. Juniper shall assist the Company in coordinating the solicitation of the acceptance or rejection of the Plan from the Common Equity Class (as defined below) and the Warrants Class (as defined below). Provided that the Common Equity Class and the Warrants Class each votes to accept the Plan under Section 1126(d) of the Code, subject only to the occurrence of the Effective Date, then the Company shall pay Juniper a coordination fee of \$100,000 on the Effective Date. The foregoing shall be disclosed to the Court in the

Disclosure Statement.

4. The Company and JIA, no later than the Petition Date, shall amend and restate that certain Non-Discretionary Investment Advisory Agreement dated as of August 14, 2019 (as amended and restated, the “ARAA”) to be assumed by the Company and become effective on and subject only to the occurrence of the Effective Date. The form of ARAA to be assumed and accepted shall be disclosed to the Court in the Disclosure Statement.
  5. Each of the following shall be acceptable in form and substance to the Juniper Parties in their sole discretion: (a) all agreements with any of the Juniper Parties, and (b) the RSA with respect to matters involving the Juniper Parties.
- C. Agreements with Chadwick Parson, Jonathan Brohard, and Samuel Montes (“Existing Management”)
1. Subject to the occurrence of the Effective Date, the Company shall assume: (i) that certain Executive Employment Agreement dated as of August 30, 2019, by and between the Company, IMH Management Services LLC, and Chadwick Parson, as amended; (ii) that certain Executive Employment Agreement dated as of January 21, 2015, by and between the Company and Jonathan Brohard, as amended; and (iii) that certain Executive Employment Agreement dated April 11, 2017, by and between the Company and Samuel Montes, as amended (collectively, the “Management Agreements”).
- D. Agreements with ITH Partners LLC and Lawrence D. Bain (the “Bain Parties”)
1. Subject to the occurrence of the Effective Date, the Company shall assume that certain Consulting Agreement dated as of July 25, 2019, by and between the Company and ITH Partners LLC, and that certain Termination of Employment Agreement, Release and Additional Compensation Agreement dated April 9, 2019, by and between the Company and Lawrence D. Bain.
- E. Agreements with Lender
1. Subject to the occurrence of the Effective Date, the Company shall obtain the consent of Lender (as defined below) to the amendment and restatement of the Hotel Loan (as defined below) and the Hotel Loan Guarantees (as defined below) on terms and conditions acceptable to JPM, including the agreement of Lender that neither the commencement of the Chapter 11 Case nor the occurrence of the Effective Date shall be events of default thereunder and that Lender shall not vote against or object to confirmation of the Plan, or seek cash payment on the Effective Date with respect to the Hotel Loan Guarantees, provided that the Hotel Loan and the Hotel Loan Guarantees as so amended and restated are assumed or adopted by the Company as reorganized debtor on the Effective Date.
- F. Execution of RSA
1. Immediately prior to the commencement of the Chapter 11 Case on the Petition Date, the Principal Parties shall enter into a Restructuring Support Agreement (the “RSA”). The Principal Parties shall consist of the Juniper Parties, the Bain Parties, JPM, and the

Company. The RSA shall provide, among other things, that the Principal Parties shall support the DIP Facility, the Plan and confirmation of the Plan, and shall timely vote to accept the Plan (to the extent that they hold claims or interests entitled to vote with respect to the Plan) provided that the material terms of the Plan are consistent with this Letter, and shall contain conditions, among other things, with respect to the agreements and undertakings referred to in Section II of this Letter. The RSA shall provide that in no event shall the Juniper Parties or the Bain Parties, or any affiliates thereof, file or seek allowance in the Chapter 11 Case of any claims or interests other than those referenced in this Letter, subject only to (a) the confirmation of the Plan on terms and conditions materially consistent with this Letter and the RSA, and (b) the occurrence of the Effective Date.

**G. Payment of Dividends on Series B-1 Cumulative Convertible Preferred Stock Interests (the “Series B-1 Preferred Stock”)**

1. The Company shall pay to the holders of the Series B-1 Preferred Stock all dividends thereon (with interest, if any) that have accrued and remain unpaid as of the commencement of the Chapter 11 Case on the Petition Date (the “Series B-1 Preferred Stock Prepetition Payments”).
2. The holders of the Series B-1 Preferred Stock shall waive all dividends thereon that would have accrued after the commencement of the Chapter 11 Case on the Petition Date, such waiver conditioned upon (a) the confirmation of the Plan on terms and conditions materially consistent with this Letter and the RSA, and (b) the occurrence of the Effective Date not later than 120 days after the Petition Date.

**III. TREATMENT OF CLAIMS AND INTERESTS UNDER THE PLAN**

The Plan shall provide that on its Effective Date:

- A. All administrative expenses of the Chapter 11 Case allowed under Section 503(b) of the Code (“Administrative Expenses”) shall be paid in full in cash or appropriately reserved for, except to the extent that any holder agrees to a less favorable treatment, in full and final satisfaction, settlement, release, and discharge of, and in exchange for, such Administrative Expenses.
- B. All priority claims allowed under Section 507(a) of the Code other than Administrative Expenses (“Priority Claims”) shall be paid in full in cash or appropriately reserved for, except to the extent that any holder agrees to a less favorable treatment, in full and final satisfaction, settlement, release, and discharge of, and in exchange for, such Priority Claims, except that Priority Claims allowed under Section 507(a)(8) of the Code (“Priority Tax Claims”) shall, at the option of the Company with JPM’s consent, receive the treatment set forth in Section 1129(a)(9)(C) of the Code, except to the extent that any holder agrees to a less favorable treatment, in full and final satisfaction, settlement, release, and discharge of, and in exchange for, such Priority Tax Claims.
- C. The holders of all allowed general unsecured claims (“General Unsecured Claims”) shall, at the option of the Company with JPM’s consent, receive either: (1) reinstatement of such claims pursuant to Section 1124 of the Code; (2) payment in full in cash on the later of (A) the Effective Date, or (B) the date such payment is due in the ordinary course of business in

accordance with the terms and conditions of the particular transaction giving rise to such claims; or (3) such other treatment rendering such claim unimpaired under the Code, in full and final satisfaction, settlement, release, and discharge of, and in exchange for, such allowed claims.

- D. The holders of Series B-1 Preferred Stock Interests other than JPM shall receive the sum of \$9,025,164 in cash less the aggregate amount of the Series B-1 Preferred Stock Prepetition Payments received by such holders other than JPM, representing the redemption thereof at par, in full and final satisfaction, settlement, release, and discharge of, and in exchange for, such interests and all related claims or other rights, including (x) any dividends accruing after the commencement of the Chapter 11 Case on the Petition Date (provided that the conditions to the waiver of such dividends set forth in Section II.G.2. of this Letter have been satisfied, failing which the distribution to such holders shall be increased by the amount of such accrued dividends), (y) the “consent payment” due on July 25, 2020, and (z) any claim that is determined to be subordinated to the status of an equity security, whether under general principles of equitable subordination, Section 510(b) of the Code, or otherwise, and all such interests and related claims and rights shall be cancelled on the Effective Date.
- E. JPM shall receive 100% of the new common stock of the Company, as reorganized debtor, in full and final satisfaction of all Preferred Stock Interests held by JPM, with aggregate redemption value of \$71,300,347, in full and final satisfaction, settlement, release, and discharge of, and in exchange for, such interests and all related claims or other rights, including (x) any dividends accruing after the commencement of the Chapter 11 Case on the Petition Date, (y) the “consent payment” with respect to Series B-1 and Series B-2 due on July 1, 2020, and the liquidation preference with respect to Series B-3 and Series B-4 due on July 1, 2020, and (z) any claim that is determined to be subordinated to the status of an equity security, whether under general principles of equitable subordination, Section 510(b) of the Code, or otherwise, and all such interests and related claims and rights shall be cancelled on the Effective Date.
- F. In the event that the class of interests under the Plan comprising all common stock of the Company (the “Common Equity Class”) votes to accept the Plan under Section 1126(d) of the Code, the holders of such common stock shall receive an aggregate cash payment of \$7,518,694 (the “Equity Distribution”) on the Effective Date, subject to reduction as follows:
- (1) to the extent that the aggregate of all Effective Date cash payments or reserves on account of Administrative Expenses, Priority Claims, and General Unsecured Claims (excluding only (a) any Administrative Expenses or super-priority claims of JPM for payment or reimbursement of its reasonable fees and expenses with respect to the Chapter 11 Case, including without limitation the fees and expense of primary and local bankruptcy counsel and any other professionals retained by JPM with respect thereto (collectively, the “JPM Expenses”), and (b) operating expenses of the Company incurred after the 90th day after the Petition Date) (such aggregate, the “Claims Distribution” which for the avoidance of doubt is comprised of the line items set forth in the Budget attached to this Letter as Schedule 2 (the “Budget”) for Administrative Expenses, Chapter 11 Employee Costs, Chapter 11 Hotel Operations (Per Court Order), General Unsecured Claims, Rejected Contract Claims, and Priority Tax Claims) exceeds \$6,892,912 but is not more than \$7,728,322 (such excess, the “First Claims Overage”), then the Equity Distribution shall be reduced on a dollar-for-dollar

basis;

- (2) to the extent that the Claims Distribution exceeds \$7,728,322 but is not more than \$9,228,322 (such excess, the "Second Claims Overage"), then (a) the Equity Distribution shall be reduced additionally by one-third of the Second Claims Overage, such additional reduction not to exceed \$500,000, (b) the Exit Facility shall be increased by one-third of the Second Claims Overage, such increase not to exceed \$500,000, and (c) the upfront management fee otherwise payable to JIA on the Effective Date pursuant to the ARAA shall be reduced by one-third of the Second Claims Overage, such reduction not to exceed \$500,000; and
- (3) to the extent that the Claims Distribution exceeds \$9,228,322 (such excess, the "Third Claims Overage"), then the Equity Distribution shall be reduced additionally on a dollar-for-dollar basis, provided that in no event shall the Equity Distribution on the Effective Date be reduced below \$5,012,462 (the "Minimum Equity Distribution") taking into account distributions made available by JPM in accordance with the above.

All cash payments received by the Common Equity Class shall be in full and final satisfaction, settlement, release, and discharge of, and in exchange for, such interests and all related claims or other rights, including any claims that are determined to be subordinated to the status of an equity security, whether under general principles of equitable subordination, Section 510(b) of the Code, or otherwise, and all such interests and related claims and rights shall be cancelled on the Effective Date. Notwithstanding the foregoing, in the event that the Common Equity Class votes to reject the Plan under Section 1126(d) of the Code, then the holders of such common stock shall receive no distribution under the Plan on account of such interests, including any claims that are determined to be subordinated to the status of an equity security, whether under general principles of equitable subordination, Section 510(b) of the Code, or otherwise, and all such interests and related claims and rights shall be cancelled on the Effective Date.

- G. In the event that the class of interests under the Plan comprising all warrants of the Company (the "Warrants Class") votes to accept the Plan under Section 1126(d) of the Code, the holders of such warrants shall receive an aggregate cash payment of \$52,000 (the "Warrants Distribution") on the Effective Date. All cash payments received by the Warrants Class shall be in full and final satisfaction, settlement, release, and discharge of, and in exchange for, such interests and all related claims or other rights, including any claims that are determined to be subordinated to the status of an equity security, whether under general principles of equitable subordination, Section 510(b) of the Code, or otherwise, and all such interests and related claims and rights shall be cancelled on the Effective Date. Notwithstanding the foregoing, in the event that the Warrants Class votes to reject the Plan under Section 1126(d) of the Code, then the holders of such warrants shall receive no distribution under the Plan on account of such interests, including any claims that are determined to be subordinated to the status of an equity security, whether under general principles of equitable subordination, Section 510(b) of the Code, or otherwise, and all such interests and related claims and rights shall be cancelled on the Effective Date.
- H. It shall be conditions precedent to the occurrence of the Effective Date, waivable solely by JPM in its sole discretion, that (a) the Effective Date occur within 120 days after the Petition Date, (b)

Administrative Expenses (excluding the JPM Expenses, employee bonuses, payroll and other operating costs and expenses of the Company incurred in the ordinary course of business, and the operating costs of the Hotel incurred after the Petition Date) and Priority Claims not exceed \$3,400,000 in the aggregate, and (c) General Unsecured Claims not exceed \$2,100,000. The Company shall, during the Chapter 11 Case, provide JPM with weekly (x) good-faith estimates of its aggregate General Unsecured Claims and Priority Claims, (y) reports of its cumulative Administrative Expenses incurred through the end of the prior week, and (z) good-faith estimates of its aggregate Administrative Expenses from the end of the prior week through and until the Effective Date as such date is then reasonably expected to occur.

#### **IV. TREATMENT OF EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

The Plan shall provide that the Company shall accept the contracts set forth on Schedule 3.A., and shall reject with the intent to renegotiate the contracts set forth on Schedule 3.B. As more specifically set forth on the foregoing schedules, the Company shall:

- A. Assume: (i) that certain Executive Employment Agreement dated as of August 30, 2019, by and between the Company, IMH Management Services LLC, and Chadwick Parson, as amended; (ii) that certain Executive Employment Agreement dated as of January 21, 2015, by and between the Company and Jonathan Brohard, as amended; and (iii) that certain Executive Employment Agreement dated as of April 11, 2017, by and between the Company and Samuel Montes, as amended;
- B. Unless the monthly rental payment thereunder can be re-negotiated to \$15,000 per month or less or as otherwise decided by the Company, reject that certain Scottsdale Seville Lease Agreement (Office) dated as of March 13, 2012, by and between the Company and SPI AZ, LLC, as amended; and
- C. Assume that certain Consulting Agreement dated as of July 25, 2019, by and between the Company and ITH Partners, LLC, and that certain Termination of Employment Agreement, Release and Additional Compensation Agreement dated as of April 9, 2019, by and between the Company and Lawrence D. Bain.

#### **V. FUNDING OF COMPANY DURING PENDENCY OF CHAPTER 11 CASE; FUNDING OF PLAN OBLIGATIONS**

- A. Based upon the attached Budget, the Company anticipates it will need a senior secured debtor-in-possession financing facility (the “DIP Facility”) in the approximate amount of \$7,000,000. Assuming all underwriting criteria are to the satisfaction of JPM and the obtaining of all necessary internal approvals by JPM, JPM will provide the DIP Facility to the Company in accordance with the Budget pursuant to such legal documentation as is acceptable to JPM in its sole discretion, provided that (a) the Budget in its final form as of the Petition Date is acceptable to JPM in its sole discretion, (b) the Court enters interim and final orders authorizing the DIP Facility, in form and substance acceptable to JPM in its sole discretion, and (c) all other conditions precedent set forth in such legal documentation have been satisfied or waived as determined by JPM in its sole discretion. Notwithstanding anything to the contrary set forth in this Letter, all JPM Expenses paid by the Company shall increase the DIP Facility on a dollar-

for-dollar basis.

- B. In addition, the Company has requested that JPM enter into a senior secured exit facility (the “Exit Facility”) in the approximate amount of \$49,900,000, to fund the Company’s obligations under the Plan, to refinance the DIP Facility, and to fund the Company’s ongoing obligations and working capital requirements after the Effective Date. Assuming all underwriting criteria are to the satisfaction of JPM and the obtaining of all necessary internal approvals by JPM, JPM will provide an Exit Facility to the Company (as reorganized debtor) pursuant to such legal documentation and on such terms and conditions as are acceptable to JPM in its sole discretion, provided that (a) the Court enters the Confirmation Order with respect to a Plan that, as so confirmed, is consistent with the RSA and is otherwise in form and substance acceptable to JPM in its sole discretion, confirming the Plan, and (b) all other conditions precedent set forth in such legal documentation have been satisfied or waived as determined by JPM in its sole discretion.

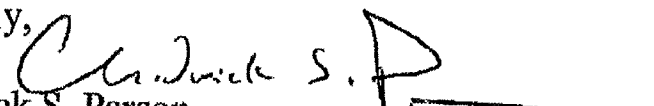
## VI. ADDITIONAL MATTERS


- A. McArthur Place Hotel & Spa, located in Sonoma, California (the “Hotel”) is owned by L’Auberge de Sonoma, LLC, a Delaware limited liability company (“Hotel Owner”). Hotel Owner is owned by L’Auberge de Sonoma Resort Fund, LLC (the “Fund”). Hotel Owner is the obligor on a loan in the amount of \$37,000,000 (the “Hotel Loan”) from MidFirst Bank, a federally chartered savings association (“Lender”). The Company indirectly owns a membership interest in the Fund. The Hotel Loan is secured by a first priority lien on the Hotel, and as additional security for the Hotel Loan, the Company has entered into that certain Amended and Restated Completion Guaranty dated as of March 13, 2019, and that certain Amended and Restated Continuing Guaranty dated as of March 13, 2019, each in favor of Lender (together, the “Hotel Loan Guarantees”). The Hotel Loan Guarantees require that the Company maintain minimum liquidity of \$5,000,000. The Company also has guaranteed a 7% preferred return to the holders of preferred interests in the Fund (the “Fund Investors”). The Company does not currently contemplate filing an additional petition for relief under Chapter 11 of the Code in connection with Hotel Owner, the Fund or the Hotel. The Company anticipates seeking Court authorization to use proceeds obtained under the DIP Facility to support certain contingent liabilities of the Hotel during the Chapter 11 Case.
- B. Various limited liability companies which are wholly owned by the Company are obligors (the “SW Obligors”) on a loan in the original principal amount of \$5,939,935 (the “SW Loan”) from Southwest Lending, L.L.C., a New Mexico limited liability company (“SWL”). The Company does not currently contemplate filing additional petitions for relief under Chapter 11 of the Code in connection with the SW Obligors. The SW Loan is not a direct obligation of the Company, but rather, is only an obligation of the SW Obligors. The Company represents and warrants to JPM that the commencement of the Chapter 11 Case shall not be an event of default under the SW Loan.
- C. The Company, through its payroll subsidiary, and Hotel Owner recently each obtained loans (each, a “PPP Loan”) pursuant to the Paycheck Protection Program provisions of the recently enacted CARES Act. The Company’s payroll subsidiary PPP Loan has an original principal balance of \$444,000, and the Hotel Owner PPP Loan has an original principal balance of

\$1,359,000. The Company represents and warrants to JPM that the Company and Hotel Owner have utilized and will continue to utilize the proceeds of the PPP Loans with the objective of obtaining forgiveness under applicable rules and regulations.

- D. The Company, the Juniper Parties, and the Bain Parties shall each be solely responsible for their own legal, expert and other administrative or related costs and expenses in connection with the Chapter 11 Case or any of the other matters described in this Letter.
- E. The Company shall be responsible for, and hereby agrees to pay or reimburse in full, timely upon presentation of invoices therefor, JPM's reasonable fees and expenses with respect to this Letter and the transactions and matters contemplated by this Letter, including without limitation the Restructuring, the RSA, the Plan, the DIP Facility, the Exit Facility, and the Chapter 11 Case, including without limitation the fees and expenses of primary and local bankruptcy counsel and any other professionals retained by JPM with respect thereto.
- F. As used in this Letter, the term "Effective Date" means the date that is the first business day after the date of entry of a Court order confirming the Plan, which order shall be in form and substance acceptable to JPM (the "Confirmation Order"), on which all conditions precedent to the occurrence of such Effective Date set forth in the Plan have been satisfied or waived in accordance with the Plan; provided that in no event shall such date be later than thirty days after such date of entry, unless extended with the consent of JPM.
- G. To the fullest extent permitted by law, this Letter is not binding and is subject in all respects to the final approval and directive of the Special Committee of the Company's Board of Directors, except that Section VI.E. of this Letter shall be binding upon the Company upon its execution of this Letter. This Letter is intended to be merely indicative of the transactions described herein, but all matters described herein are subject to final definitive documentation, which may include, without limitation, final orders of the Court approving the Plan and other ancillary or related documents or agreements.

Sincerely,

  
Chadwick S. Parson  
Chief Executive Officer

  
Lori Wittman, Chairperson  
Special Committee of the  
Board of Directors

SCHEDULE 1<sup>1</sup>

Claims

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<sup>1</sup> This information is to the best of the Company's knowledge, and is subject to revision. Further, the Company is continuing to work on the Schedules, and they are subject to change.

# Schedule 1

## Summary of Claims

Payee Name	Description	Claim Amounts
<b>Administrative Claims</b>		
BDO USA LLP	Restructuring related services	\$ 50,000
Squar Milner LLP	NOL 382 Work	75,000
Miller Buckfire & Co LLC	Advisor to Special Committee	597,044
Holland & Knight	Legal - Restructuring	142,153
Snell & Wilmer	Legal - Restructuring	525,588
Ashby Geddes	Legal - Restructuring	177,884
ValueScope	Legal - Restructuring	69,160
Shareholder Solicitation Costs	Legal - Restructuring	196,000
Subtotal Administrative Claims		\$ 1,832,829
<b>Tax Claims</b>		
Delaware Secretary of State	2020 Corporate Taxes	40,000
Subtotal Tax Claims		\$ 40,000
<b>Employee Claims</b>		
Retention Bonuses	Payroll - Contractual Obligation	\$ 612,500
Deferred Comp Plan	Payroll - Deferred Comp	100,000
CEO Severance - CEO	Payroll - Final Severance Payment	250,000
Payroll	Payroll - Normal recurring payroll	900,000
Subtotal Employee Claims		\$ 1,862,500
<b>Rejected Contract Claims</b>		
Juniper Investment Advisors LLC	Monthly Base Advisory Fees	\$ -
SPI AZ, LLC	Monthly Office Rent	45,000
Subtotal Rejected Contract Claims		\$ 45,000
<b>Hotel Fund Contingent Liabilities</b>		
MidFirst Bank	Mortgage Interest	\$ 442,519
MidFirst Bank	Property Tax/Insurance Reserve	277,638
Lob.com	Print and Mail Hotel Fund Investor Checks	35
L'Auberge de Sonoma Resort Fund, LLC	July Preferred Member Distribution	145,833
MacArthur Hotel and Spa	Operating Deficit Funding	747,942
Subtotal Hotel Fund Contingent Liabilities		\$ 1,613,967
<b>General Unsecured Claims</b>		
BDO USA LLP	Progress Billing Audit & Quarterly Review	\$ 60,000
ComputerShare	Monthly Transfer Agent Services	8,011
M3 Enterprising Hospitality	M3 Fees Sedona	53
M3 Enterprising Hospitality	M3 Fees Collection	53
Squar Milner LLP	2019 Tax Prep Fees	10,000
Yardi Systems Inc	A/P Monthly Transactions	174
Lee Fuererstein	Board Fees/Special Committee Fees	35,250
Lori B Wittman	Board Fees/Special Committee Fees	66,625
Michael Racy	Board Fees/Special Committee Fees	30,750
Andrew Fishleder	Board Fees	20,375
Chad Parson	Relocation cost	120,000
Aetna	Monthly Insurance	2,094
AFCO	D&O Ins Policy	741,338
AFCO	E & O Ins Policy	17,856
AFCO	D&O Receiver Policy	7,653
AFCO	E & O Ins Policy	12,408

Payee Name	Description	Claim Amounts
AFCO	Commerical/Umbrella/Cyber/WC Policy	33,000
Blue-Cross/Blue Shield	Health Insurance	49,561
Berkshire Life Insurance Co	Life Insurance	3,034
Colonial Life	Supplemental Life Insurance	3,779
Delta Dental of Arizona	Dental Insurance	3,126
Guardian	Monthly Insurance	1,889
Harford, The	IMH Holdings LLC Policy	2,250
Penn Mutual	IMH Def Comp - C Parson	20,454
Northwest Mutual Life Insurance Co	Key Person Policy	11,541
Vision Service Plan	Vision Insurance	668
First Century Bank	Corporate Visa Payment	43,236
Canon Financial Services Inc	Copier Contract	1,245
Century Link	Internet service	4,596
Century Link	Long Distance service	458
Cimplx	Monthly ADA Compliance	1,499
Cisco	Credit Checks - Monthly Minimum	75
Iron Mountain	IMH Storage & Service	2,885
Neopost USA Inc	Postage	450
Neustar	Website Domains Usage	405
O.P.A.C.S. Inc	Office Supplies	600
PhoenixNAP	IMH Backup Server	1,410
ProCopy Office Solutions Inc	Base Copy Fees	1,820
Southwest System Monitoring Inc	Eagle Eye Cloud Subscription	60
Southwest System Monitoring Inc	PAYscan Transactions	195
Staples Contract & Commercial	Office Supplies	750
Verizon	Cell Phone	3,990
ITH Partners LLC	NM Monthly Consulting Fee	15,000
Snell & Wilmer	Legal - Enforcement and General	60,000
Squire Patton Boggs	General Legal	43,000
Seward & Kissel	Legal Trans	25,000
Various	Travel and Other	30,000
Subtotal General Unsecured Claims		\$ 1,498,615
Total Claim Amounts		\$ 6,892,912

SCHEDULE 2<sup>2</sup>

Budget

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<sup>2</sup> This information is to the best of the Company's knowledge, and is subject to revision. Further, the Company is continuing to work on the Schedules, and they are subject to change.

<b>IMH Financial Corporation Illustrative Analysis</b>		<b>\$</b>
Net Asset Value		\$92,796,985
Common Shareholder Premium		\$5,892,131
<b>Deemed NAV of IMH plus additional Shareholder Premium</b>		<b>\$98,689,117</b>
Administrative Expenses		-\$1,832,829
Chapter 11 Employee Costs		-\$1,862,500
Chapter 11 Hotel Operations (Per Court Order)		-\$1,613,967
General Unsecured Claims		-\$1,498,615
Rejected Contract Claims		-\$45,000
Priority Tax Claims		-\$40,000
<b>Total Claims</b>		<b>-\$6,892,912</b>
<b>Remaining Value</b>		<b>\$91,796,205</b>
<b>JPM Preferred</b>		
JPM - B1 preferred claim		-\$4,214,617
JPM - B2 preferred claim		-\$27,000,226
JPM - B3 preferred claim		-\$9,721,138
JPM - B4 preferred claim		-\$6,413,793
JPM - A preferred claim		-\$22,000,000
JPM - dividends		\$0
JPM - consent payment - B1		-\$263,366
JPM - consent payment - B2		-\$1,687,208
<b>JPM Preferred Claim Amount</b>		<b>-\$71,300,347</b>
<b>Remaining value</b>		<b>\$20,495,858</b>
<b>Juniper Preferred</b>		
Juniper NVM - B1 preferred redemption		-\$6,255,741
JCP Realty - B1 preferred redemption		-\$2,099,746
Juniper NVM - B1 dividend 7/1		-\$84,337
Juniper NVM - consent payment		-\$417,049
JCP Realty - B1 dividend 7/1		-\$28,308
JCP Realty - consent payment		-\$139,983
<b>Juniper Redemption Amount</b>		<b>-\$9,025,164</b>
Juniper Upfront Asset Management Fee		-\$3,500,000
Juniper Plan Support Payment		-\$400,000
Warrant Holder Redemption (2 cents per share)		-\$52,000
<b>Remaining Available to Common</b>		<b>\$7,518,694</b>
<i>Common Stock Outstanding</i>		<i>16,708,208</i>
<b>Implied Available/Share (subject to no additional expenses)</b>		<b>\$0.45</b>
<b>Sources and Uses</b>		
<b>Sources</b>		
Projected cash balance at 7/1/2020		\$5,570,839
Add: DIP/Exit Financing		\$49,888,769
Add: Other Expected Cash		\$95,000
<b>Total Cash Sources</b>		<b>\$55,554,608</b>
<b>Uses</b>		<b>\$</b>
Administrative Expenses		-\$1,832,829
Chapter 11 Employee Costs		-\$1,862,500
Chapter 11 Hotel Operations (Per Court Order)		-\$1,613,967
General Unsecured Claims		-\$1,498,615
Rejected Contract Claims		-\$45,000
Priority Tax Claims		-\$40,000
Hotel Fund Preferred Redemption		-\$22,500,000
Juniper Redemption Amount		-\$9,025,164
Juniper Upfront Asset Management Fee		-\$3,500,000
Juniper Plan Support Payments		-\$400,000
Common Shareholder Redemption		-\$7,518,694
Warrant Holder Redemption (2 cents per share)		-\$52,000
<b>Total Cash Uses</b>		<b>-\$49,888,769</b>
<b>Remaining Cash</b>		<b>\$5,665,839</b>

(1) Does not include all employee restructuring bonus due post BK emergence.

(2) NAV includes \$5.6mm of liabilities which are subject to verification.

(3) NAV assumes a successful reorganization.

SCHEDULE 3.A.<sup>3</sup>

Contracts to be Accepted and Assumed<sup>4</sup>

March 12, 2012 Scottsdale Seville Lease Agreement between Company and SPI AZ, LLC, as amended;

January 21, 2015 Executive Employment Agreement between Company and Jonathan Brohard, as amended;

April 11, 2017 Executive Employment Agreement between Company and Samuel Montes, as amended;

April 9, 2019 Termination of Employment Agreement, Release and Additional Compensation Agreement between IMH and Lawrence D. Bain;

July 25, 2019 Consulting Agreement between Company and ITH Partners LLC; and

August 30, 2019 Executive Employment Agreement between IMH Management Services LLC

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<sup>3</sup> This information is to the best of the Company's knowledge, and is subject to revision. Further, the Company is continuing to work on the Schedules, and they are subject to change.

<sup>4</sup> The contracts listed on this Schedule 3.A. shall be accepted and assumed by the Company, as Reorganized Debtor, on the Effective Date, as amended in accordance with the terms and conditions of the Letter to which this Schedule 3.A. is attached, as applicable.

SCHEDULE 3.B.<sup>5</sup>

Contracts to be Rejected

None.

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<sup>5</sup> This information is to the best of the Company's knowledge, and is subject to revision. Further, the Company is continuing to work on the Schedules, and they are subject to change.

Official Form 201A (12/15)

*[If debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11 of the Bankruptcy Code, this Exhibit "A" shall be completed and attached to the petition.]*

*[Caption as in Form 416B]*

### Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11

1. If any of the debtor's securities are registered under Section 12 of the Securities Exchange Act of 1934, the SEC file number is 000-52611.

2. The following financial data is the latest available information and refers to the debtor's condition through March 31, 2020.

a. Total assets	\$ <u>121,983,000</u>	
b. Total debts (including debts listed in 2.c., below) <sup>1</sup>	\$ <u>128,721,000</u>	
c. Debt securities held by more than 500 holders		Approximate number of holders:
secured <input type="checkbox"/> unsecured <input type="checkbox"/> subordinated <input type="checkbox"/> \$ _____		N/A
secured <input type="checkbox"/> unsecured <input type="checkbox"/> subordinated <input type="checkbox"/> \$ _____		N/A
secured <input type="checkbox"/> unsecured <input type="checkbox"/> subordinated <input type="checkbox"/> \$ _____		N/A
secured <input type="checkbox"/> unsecured <input type="checkbox"/> subordinated <input type="checkbox"/> \$ _____		N/A
secured <input type="checkbox"/> unsecured <input type="checkbox"/> subordinated <input type="checkbox"/> \$ _____		N/A
d. Number of shares of preferred stock		<u>12,449,941</u>
e. Number of shares common stock		<u>16,612,294</u>

Comments, if any: \_\_\_\_\_

3. Brief description of debtor's business: The Debtor is a real estate and finance company based in the southwestern United States engaged in various and diverse facets of the real estate lending and investment process.

4. List the names of any person who directly or indirectly owns, controls, or holds, with power to vote, 5% or more of the voting securities of debtor:

JPM Chase Funding, Inc.; Jay Wolf, owner of JCP Realty Partners, LLC and Juniper Capital Partners, LLC

1. The total debts differs from the amount listed in the March 31, 2020 10-Q. The total debt amount, as listed above, includes Preferred Equity debt.

CREDITOR MATRIX

1CB VISA  
500 FEDERAL ST  
BLUEFIELD WV 24701

1CB VISA  
CREDIT CARD SVC  
PO BOX 6818  
CAROL STREAM IL 60197-6818

1ST CENTURY BANK  
GEORGE SACCO  
1875 CENTURY PARK EAST  
LOS ANGELES CA 90067

ABOOD, JAMES C  
2501 E MARSHALL AVE  
PHOENIX AZ 85016

ACA COMPLIANCE SVC INC  
CIMPLX  
PO BOX 573  
ROCK HILL SC 29731

ACE BUILDING MAINTENANCE  
7020 N 55TH AVE  
GLENDALE AZ 85301

ACE EXPRESS INC  
PO BOX 10415  
GLENDALE AZ 85318

ADG COMMUNICATIONS  
9950 W VAN BUREN AVE  
STE 134  
AVONDALE AZ 85323

ADOBE ASSOCIATES INC  
1220 N DUTTON AVE  
SANTA ROSA CA 95401

ADP RETIREMENT SYSTEMS  
111 W RIO SALADO PKWY  
TEMPE AZ 85281

ADVANCE ONSITE PROTECTION SECURITY LLC  
PO BOX 67500  
ALBUQUERQUE NM 87193

AETNA  
PO BOX 310011408  
PASADENA CA 91110-1408

AFCO  
DEPT LA 21315  
PASADENA CA 91185-1315

ALLIANT INSURANCE SVC INC 8377  
PO BOX 8377  
PASADENA CA 91109-8377

ALPHA SOUTHWEST INC  
PO BOX 9263  
ALBUQUERQUE NM 87119

AMERICAN AIRLINES  
4255 AMON CARTER BLVD  
MD 4106  
FORT WORTH TX 76155

AMP CONSULTANTS INC  
PO BOX 3753  
ALBUQUERQUE NM 87190

AMTRUST NORTH AMERICA  
800 SUPERIOR AVE E  
CLEVELAND OH 44114

AON RISK INSURANCE SVC WEST INC  
2555 E CAMELBACK RD  
STE 700  
PHOENIX AZ 85016

ARIZONA CORP COMMISSION  
CORPORATIONS DIVISION  
MATTHEW J NEUBERT DIRECTOR  
1300 WEST WASHINGTON ST  
THIRD FL  
PHOENIX AZ 85007

ARIZONA CORP COMMISSION  
CORP COMMISSION  
ANDY TOBIN - COMMISSIONER  
1200 WEST WASHINGTON ST  
PHOENIX AZ 85007

ARIZONA INDUSTRIAL COMMISSION - PHOENIX  
CHAIRMAN  
800 WEST WASHINGTON ST  
PHOENIX AZ 85007

ARIZONA PUBLIC SVCS  
PO BOX 60015  
PRESCOTT AZ 86304-6015

ARIZONA PUBLIC SVCS  
400 NORTH 5TH STREET  
PHOENIX AZ 85004

AVIDXCHANGE  
75 REMITTANCE DR  
#6666  
CHICAGO IL 60675

AVIDXCHANGE INC  
75 REMITTANCE DR STE 6057  
CHICAGO IL 60675-6057

AXIS INSURANCE CO  
11680 GREAT OAKS WAY  
STE 500  
ALPHARETTA GA 30022

AZ DIAMONDROCK TENANT LA LLC  
301 L'AUBERGE LN  
SEDONA AZ 86336

B7 CONSTRUCTION INC  
29049 OVERLAND DR STE A  
TEMECULA CA 92591

BAIN FAMILY TRUST  
7117 N 68TH PL  
PARADISE VALLEY AZ 85253

BAIN, LAWRENCE D  
7117 N 68TH PL  
PARADISE VALLEY AZ 85253

BANNER HEALTH AND AETNA HEALTH PLAN INC  
PO BOX 804735  
CHICAGO IL 60680-4108

BASIC PAYROLL LLC  
PO BOX 527  
PORTAGE MI 49081

BASIC-GATEKEEPER  
PO BOX 775339  
CHICAGO IL 60677-5339

BEAZLEY LLOYDS SYNDICATE  
30 BATTERSON PK RD  
FARMINGTON CT 06032

BERKLEY INSURANCE CO  
757 THIRD AVE  
10TH FLOOR  
NEW YORK NY 10017

BERKSHIRE LIFE INSURANCE CO OF AMERICA  
MULTI-LIFE  
PO BOX 644786  
PITTSBURGH PA 15264-4786

BERNALILLO COUNTY TREASURER  
PO BOX 627  
ALBUQUERQUE NM 87103-0627

BHESANIA, BRETT  
2311 W NIGHT OWL LN  
PHOENIX AZ 85085

BLAKE DECEASED, MELODIE E  
3007 E GROVERS AVE  
PHOENIX AZ 85032

BLUE CROSS BLUE SHIELD OF AZ  
2444 W LAS PALMARITAS DR  
PHOENIX AZ 85021

BOK FINANCIAL  
ONE WILLIAMS CENTER  
TULSA OK 74102

BOKF NA  
SCOTT A SAS  
16767 N PERIMETER DR  
STE 200  
SCOTTSDALE AZ 85260

BOOTZ AND DUKE SIGNS  
4028 W WHITTON AVE  
PHOENIX AZ 85019

BOUTWELL, JESSICA R  
8352 E GRANADA RD  
SCOTTSDALE AZ 85257

BRADY, MATTHEW  
10470 E PARADISE DR  
SCOTTSDALE AZ 85259

BRAZORIA COUNTY CLERK  
111 E LOCUST  
ANGLETON TX 77515

BROHARD, JONATHAN T  
IMH FINANCIAL CORP  
7001 N SCOTTSDALE RD  
SCOTTSDALE AZ 85253

BULLETPROOF SECURITIES INC  
2950 E MOHAWK LN STE 130  
PHOENIX AZ 85050

CA DEPT OF ABC  
3927 LENNANE DR  
STE 100  
SACRAMENTO CA 95834

CANON FINANCIAL SVC INC  
158 GAITHER DR  
MT LAUREL TOWNSHIP NJ 08054

CANON FINANCIAL SVC INC  
14904 COLLECTIONS CTR DR  
CHICAGO IL 60693-0149

CAPITOL SVC  
PO BOX 1831  
AUSTIN TX 78767

CASH CONTROL  
PO BOX 52719  
PHOENIX AZ 85072-2719

CASSON COMMUNICATIONS  
13332 BUGATTI DR  
FRISCO TX 75033

CAVAN COMPANIES  
15300 N 90TH ST  
SCOTTSDALE AZ 85260

CBRE INC  
BANK OF AMERICA LOCKBOX  
PO BOX 281620  
ATLANTA GA 30384-1620

CCH  
PO BOX 4307  
CAROL STEAM IL 60197-4307

CENTURY LINK  
100 CENTURY LINK DR  
MONROE LA 71203

CENTURY LINK  
PO BOX 91155  
SEATTLE WA 98111

CENTURY LINK  
665 Lexington Avenue  
MANSFIELD OH 44907

CENTURYLINK INTERNET  
BUSINESS SVC  
PO BOX 52187  
PHOENIX AZ 85072-2187

CENTURYLINK LONG DISTANCE  
BUSINESS SVC  
PO BOX 52187  
PHOENIX AZ 85072-2187

CENTURYLINK OFFICE PHONE  
BUSINESS SVC  
PO BOX 91155  
SEATTLE WA 98111-9255

CERTENT INC  
PO BOX 398688  
SAN FRANCISCO CA 94139-8688

CHAPMAN FARMING AND DISCING  
25325 AVENUE 92  
TERRA BELLA CA 93270

CHASE BANK  
RICHARD LATSKO  
4031 N SCOTTSDAL RD  
2ND FLOOR  
SCOTTSDALE AZ 85251

CHICAGO TITLE INSURANCE CO NY  
711 THIRD AVE  
5TH FLOOR  
NEW YORK NY 10017

CHUBB FEDERAL INSURANCE CO  
202B HALLS MILL RD  
WHITEHOUSE STATION NJ 08889

CHUBB GREAT NORTHERN INSURANCE CO  
202B HALLS MILL RD  
WHITEHOUSE STATION NJ 08889

CIMPLX  
PO BOX 573  
ROCK HILL SC 29731

CISCO  
2815 S ALMA SCHOOL RD  
#109  
MESA AZ 85210

CITY OF SCOTTSDALE  
TAX AND LICENSE  
PO BOX 52799  
PHOENIX AZ 85072-2799

CITY OF SCOTTSDALE  
3939 N BRINKWATER BLVD  
SCOTTSDALE AZ 85251

CITY OF SONOMA  
NO 1 THE PLAZA  
SONOMA CA 95476

CLARK HILL PLC  
PO BOX 3760  
PITTSBURGH PA 15230

CLIFTONLARSONALLEN LLP  
20 E THOMAS RD STE 2300  
PHOENIX AZ 85012-3111

COLLIERS INTERNATIONAL VALUATION  
26791 NETWORK PL  
CHICAGO IL 60673-1267

COLLINS BROTHERS MOVING CORP  
620 FIFTH AVE  
LARCHMONT NY 10538

COLONIAL LIFE  
PROCESSING CENTER  
PO BOX 1365  
COLUMBIA SC 29202-1365

COMMISSIONER OF TAXATION AND FINANCE  
PO BOX 4127  
BINGHAMTON NY 13902-4127

COMPTROLLER OF PUBLIC ACCOUNTS  
PO BOX 149348  
AUSTIN TX 78714-9348

COMPUNET  
505 S FLORENCE ST  
GRANGEVILLE ID 83530

COMPUTERSHARE  
DEPT CH 19228  
PALATINE IL 60055

COMPUTERSHARE  
DEPT CH 16934  
PALATINE IL 60055-6934

COMPUTERSHARE INC  
CONSTANCE ADAMS  
480 WASHINGTON BLVD  
26TH FLOOR  
JERSEY CITY NJ 07310

CONCEPT SOFTWARE SYSTEMS  
AVENIDA ENG DUARTE PACHECO  
147 ALMANCIL  
ALMANCIL 8135-104  
PORTUGAL

COPPERSMITH SCHERMER AND BROCKELMAN PLC  
2800 N CENTRAL AVE  
STE 1900  
PHOENIX AZ 85004

COSTAR  
ACCT DEPT CONTRACTS  
1331 L ST NW  
WASHINGTON DC 20005

CRAFT, MAGGIE  
IMH FINANCIAL CORP  
7001 N SCOTTSDALE RD  
SCOTTSDALE AZ 85253

CRAFT, MARGARET J  
IMH FINANCIAL CORP  
7001 N SCOTTSDALE RD  
SCOTTSDALE AZ 85253

CREST INSURANCE GROUP  
7272 E INDIAN SCHOOL  
STE 375  
SCOTTSDALE AZ 85251

CSC  
PO BOX 13397  
PHILADELPHIA PA 19101-3397

CT CORP  
PO BOX 4349  
CAROL STREAM IL 60197-4349

CUSHMAN AND WAKEFIELD INC  
1290 AVENUE OF THE AMERICAS  
STE 900  
NEW YORK NY 10104

DAKOTA COUNTY PT AND R  
1590 HWY 55  
HASTINGS MN 55033-2392

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STE 110  
SAN FRANCISCO CA 94111

DARAK DECEASED, STEVE  
1224 E HAYWARD AVE  
PHOENIX AZ 85020

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780 THIRD AVE  
37TH FLOOR  
NEW YORK NY 10017

DEHERRERA, CHRISTOPHER  
978 N 85TH PL  
SCOTTSDALE AZ 85257

DELAWARE SECRETARY OF STATE  
DIV OF CORPORATIONS FRANCHISE TAX  
PO BOX 898  
DOVER DE 19903

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5656 W TALAVI BLVD  
GLENDALE AZ 85306

DELTA DENTAL OF ARIZONA  
PO BOX 80020  
CITY OF INDUSTRY CA 91716-8020

DENTONS US LLP  
DEPT 894579  
LOS ANGELES CA 90789-4579

DF KING AND CO INC  
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NEW YORK NY 10268-1701

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CAPITAL CORPORATE SVC  
8825 N 23RD AVE  
STE 100  
PHOENIX AZ 85021

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ELIZABETH CADLE DIRECTOR  
3300 NORTH CENTRAL AVE  
STE 690  
PHOENIX AZ 85012-2504

EMERSON EQUITY LLC  
(COMMISSIONS)  
155 BOVET RD STE 75  
SAN MATEO CA 94402

ENDURANCE AMERICAN INSURANCE CO  
1221 AVE OF THE AMERICAS  
NEW YORK NY 10020

ENERGY MAKERS ADVISORY GROUP LLC  
106 LAKESIDE OAKS DR  
HOUSTON TX 77042

ERECORDING PARTNERS NETWORK LLC  
400 SECOUND AVE SOUTH  
MINNEAPOLIS MN 55401-2499

ERNST AND YOUNG LLP  
3712 SOLUTIONS CTR  
CHICAGO IL 60677-3007

EVANS, PAUL  
IMH FINANCIAL CORP  
7001 N SCOTTSDALE RD  
SCOTTSDALE AZ 85253

EXCLAIMER  
445 PARK AVE  
9TH FLOOR  
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EXTREME INTEGRATION  
4657 E COTTON GIN LOOP  
PHOENIX AZ 85040

FAUCHER, MARK E  
20410 N 55TH AVE  
GLENDALE AZ 85308

FEDEX  
PO BOX 7221  
PASADENA CA 91109-7321

FEDEX OFFICE  
4513 N SCOTTSDALE RD  
SCOTTSDALE AZ 85251

FENIX FINANCIAL FORENSICS LLC  
10565 NORTH 114TH ST  
STE 100  
SCOTTSDALE AZ 85259

FEUERSTEIN, LEIGH  
IMH FINANCIAL CORP  
7001 N SCOTTSDALE RD  
SCOTTSDALE AZ 85253

FIDELITY NATIONAL TITLE CO  
10969 TRADE CTR DR  
STE 107  
RANCHO CORDOVA CA 95670

FIDELITY NATIONAL TITLE CO  
11050 OLSEN DR STE 200  
RANCHO CORDOVA CA 95670

FIRST INSURANCE FUNDING  
450 SKOKIE BLVD  
STE 1000  
NORTHBROOK IL 60062-7917

FIRST INSURANCE FUNDING CORP  
PO BOX 66468  
CHICAGO IL 60666-0468

FISHLEDER, DR ANDREW  
IMH FINANCIAL CORP  
7001 N SCOTTSDALE RD  
SCOTTSDALE AZ 85253

FLOQAST  
14721 CALIFA ST  
SHERMAN OAKS CA 91411

FORMAN, ZACHARY W  
9946 E CACTUS TRL  
SCOTTSDALE AZ 85355

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123 NORTH WACKER DR STE 1900  
CHICAGO IL 60606

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0551

FRANCHISE TAX BOARD  
BANKRUPTCY SECTION MSA340  
PO BOX 2952  
SACRAMENTO CA 95812-2952

FRANKLIN, GINA  
IMH FINANCIAL CORP  
7001 N SCOTTSDALE RD  
SCOTTSDALE AZ 85253

FRAUD HOTLINE LLC  
PO BOX 22024  
SANTA BARBARA CA 93121-2024

GALVESTON COUNTY  
722 MOODY  
GALVESTON TX 77550

GARCIA, DENISE M  
IMH FINANCIAL CORP  
7001 N SCOTTSDALE RD  
SCOTTSDALE AZ 85253

GEOFFREY TURBOW PLLC  
6245 E HILLCREST BLVD  
SCOTTSDALE AZ 85251

GEORGE W GIRVIN ASSOCIATES INC  
444 MAGNOLIA AVE  
#200  
LARKSPUR CA 94939

GERARD, HANSS GREG  
IMH FINANCIAL CORP  
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SCOTTSDALE AZ 85253

GIBSON DUNN AND CRUTCHER LLP  
333 SOUTH GRAND AVE  
LOS ANGELES CA 90071-3197

GIBSON DUNN AND CRUTCHER LLP  
PO BOX 840723  
LOS ANGELES CA 90084-0723

GIBSON DUNN AND CRUTCHER LLP  
JEFFREY C KRAUSE  
333 SOUNTH GRAND AVE  
LOS ANGELES CA 90071

GRANT THORNTON  
700 MILAM ST  
#300  
HOUSTON TX 77002

GRANT THORNTON LLP  
33562 TREASURY CTR  
CHICAGO IL 60694-3500

GREENBERG TRAUIG LLP  
18565 JAMBOREE RD  
STE 500  
IRVINE CA 92612

GREENBERG TRAUIG LLP  
8400 NW 36TH STR STE 400  
DORAL FL 33166

GREENBERGTRAUIG LLP  
TASH H BARKSDALE  
1840 CENTURY PK EAST  
STE 1900  
LOS ANGELES CA 90067

GREGORY FX DALY COLLECTOR OF REVENUE  
1200 MARKET ST  
ROOM 109  
ST. LOUIS MO 63103

GUARDIAN  
PO BOX 677458  
DALLAS TX 75267-7458

GUARDIAN LIFE INSURANCE CO  
PO BOX 677458  
DALLAS TX 75267-7458

HACIENDA DEL SOL GUEST RANCH RESORT  
5501 N HACIENDA DEL SOL RD  
TUCSON AZ 85718

HAHN AND HESSEN LLP  
488 MADISON AVE  
NEW YORK NY 10022

HALSTEAD, R STEWART  
HOLDEN WILLITS PLC  
TWO NORTH CENTRAL AVE  
STE 1700  
PHOENIX AZ 85004

HANSS, GREG  
IMH FINANCIAL CORP  
7001 N SCOTTSDALE RD  
SCOTTSDALE AZ 85253

HARTFORD THE  
PO BOX 660916  
DALLAS TX 75266-0916

HARTMAN TITUS PLC  
7114 E STETSON DR  
STE 205  
SCOTTSDALE AZ 85251-3250

HEALTHY BUILDING SCIENCE INC  
369-B 3RD ST  
#521  
SAN RAFAEL CA 94901

HENNES COMMUNICATIONS LLC  
50 PUBLIC SQUARE  
STE 3200  
CLEVELAND OH 44113

HIRERIGHT LLC  
PO BOX 847891  
DALLAS TX 75284-7891

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875 THIRD AVE  
NEW YORK NY 10022

HOLLAND AND KNIGHT  
11050 LAKE UNDERHILL RD  
#864084  
ORLANDO FL 32825

HOLLAND AND KNIGHT  
ROBERT J GRAMMIG  
PO BOX 864084  
ORLANDO FL 32886-4180

HOLLAND AND KNIGHT LLP  
PO BOX 864084  
ORLANDO FL 32886-4084

HOULIHAN LOKEY FINANCIAL ADVISORS INC  
10250 CONSTELLATION BLVD 5TH FL  
LAS ANGELES CA 90067

HULL CONSULTING LLC  
PO BOX 7400  
ALBUQUERQUE NM 87194

IMH SPECIAL ASSET NT 161 LLC  
CAPITAL CORPORATE SVC  
8825 N 23RD AVE  
STE 100  
PHOENIX AZ 85021

IMH SPECIAL ASSET NT 168 LLC  
CAPITAL CORPORATE SVC  
8825 N 23RD AVE  
STE 100  
PHOENIX AZ 85021

IMH TX 309  
CAPITAL CORPORATE SVC  
206 E 9TH ST  
STE 1300  
AUSTIN TX 78702

IMPERIAL COUNTY TREASURER  
940 WEST MAIN ST  
STE 105  
EL CENTRO CA 92243

INSURANCE PROFESSIONALS OF AZ  
3521 E BROWN RD  
STE 101  
MESA AZ 85213

INTERNAL REVENUE SVC  
1111 CONSTITUTION AVE NW  
WASHINGTON DC 20224

INTERNAL REVENUE SVC  
CENTRALIZED INSOLVENCY OPERATION  
PO BOX 7346  
PHILADELPHIA PA 19101-7346

INTERNAL REVENUE SVC  
CENTRALIZED INSOLVENCY OPERATION  
2970 MARKET ST  
MAIL STOP 5 Q30 133  
PHILADELPHIA PA 19104-5016

INVER GROVE HEIGHTS CITY OF  
8150 BARBARA AVE  
INVER GROVE HEIGHTS MN 55077

IRON MOUNTAIN  
1000CAMPUS DR  
COLLEGEVILLE PA 19426

IRON MOUNTAIN  
PO BOX 601002  
PASADENA CA 91189-1002

IRON MOUNTAIN  
JOH SARGENT  
1101 ENTERPRISE DR  
ROYERSFORD PA 19468

IRS (INTERNAL REVENUE SERVICE)  
10TH ST AND PENNSYLVANIA AVE NW  
WASHINGTON DC 20530

ITH PARTNER LLC  
LARRY D BAIN  
7117 NORTH 68TH PL  
PARADISE VALLEY AZ 85253

ITH PARTNERS LLC  
7117 N 68TH PL  
PARADISE VALLEY AZ 85253

JABIT  
375 N LA CIENEGA BLVD  
#309  
LOS ANGELES CA 90048

JAMES RIVER INSURANCE  
6641 WEST BROAD ST  
STE 300  
RICHMOND VA 23230

JAMS INC  
PO BOX 845402  
LOS ANGELES CA 90084

JENSEN, NICK  
1095 W DAWN DR  
TEMPE AZ 85284

JFM AND ASSOCIATES  
48 KENWOOD AVE  
WORCESTER MA 01605

JLL VALUATION AND ADVISORY SVC  
200 EAST RANDOLPH DR  
CHICAGO IL 60601

JOHNSON CONTROLS SECURITY SOLUTIONS  
PO BOX 371967  
PITTSBURGH PA 15250-7967

JOHNSONS TREE AND GARDEN SVC  
PO BOX 432  
CORTE MADERA CA 94976

JP MORGAN SECURITIES LLC  
383 MADISON AVE 8TH FL  
NEW YORK NY 10179

JUNIPER CAPITAL PARTNERS LLC  
DANIEL KIM  
11150 SANTA MONICA STE 1400  
LOS ANGELES CA 90025

JUNIPER INVESTMENT ADVISORS LLC  
7001 N SCOTTSDALE RD  
STE 2050  
SCOTTSDALE AZ 85253

JUNIPER SQUARE  
PO BOX 207936  
DALLAS TX 75320

JUNIPER SQUARE  
351 CALIFORNIA ST STE 1450  
SAN FRANCISCO CA 94104

KAPLAN VOEKLER CUNNINGHAM AND FRANK  
PO BOX 2470  
RICHMOND VA 23218

KAPLAN, CHRISTOPHER  
5520 E CHEERY LN  
PHOENIX AZ 85018

KATES TECHNOLOGY INC  
8080 E GELDING DR  
STE D107  
SCOTTSDALE AZ 85260

KATZ HERDMAN MACGILLIVRAY  
PO BOX 250  
SANTA FE NM 87504

KULFAN, NICK  
IMH FINANCIAL CORP  
7001 N SCOTTSDALE RD  
SCOTTSDALE AZ 85253

KYLLO, SARAH  
80256 REDSTONE WAY  
LA QUINTA CA 92253

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PO BOX 2087  
WILMINGTON DE 19899

LATHAM AND WATKINS LLP  
PO BOX 894256  
LOS ANGELES CA 90189-4256

LAUBERGE DE SONOMA RESORT FUND LLC  
7001 N SCOTTSDALE RD  
STE 2050  
SCOTTSDALE AZ 85253

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846 BROADWAY  
SONOMA CA 95476-7013

LAW OFFICES OF COLLEEN WESTBROOK  
118 N BEDFORD RD  
STE 100  
MT. KISCO NY 10549

LEE AND CO LLC  
405 GALAXIE  
HARRISONVILLE MO 64701

LIEBERSBACH MOHUN CARNEY AND REED  
PO BOX 3337  
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LITTLEMAN, TINA  
IMH FINANCIAL CORP  
7001 N SCOTTSDALE RD  
SCOTTSDALE AZ 85253

LMF AND ASSOCIATES LLC  
FEUERSTEIN LEIGH  
100 PASSAIC AVE STE 100  
FAIRFIELD NJ 07004

LOB.COM  
185 BERRY ST  
#6100  
SAN FRANCISCO CA 94107

LORD SECURITIES CORP  
48 WALL ST  
27TH FLOOR  
NEW YORK NY 10005

LOVE AND WAR ASSOCIATES LLC  
414 BROADWAY  
5TH FL  
NEW YORK NY 10013

M3 ENTERPRISING HOSPITALITY  
1715 N BROWN RD BLDG A  
STE 200  
LAWRENCEVILLE GA 30043

MAILFINANCE  
DEPT 3682  
PO BOX 123682  
DALLAS TX 75312-3682

MARISOL MARKETING  
21082 SURFWOOD LN  
HUNTINGTON BEACH CA 92646

MARK RESOLVE INC  
7200 S ALTON WAY  
STE A200  
CENTENNIAL CO 80112

MATRIX HG INC  
115 MASON CIR  
#B  
CONCORD CA 94520

MCA FINANCIAL GROUP  
4909 N 44TH ST  
PHOENIX AZ 85018

MCLEOD ALEXANDER POWEL AND APFFEL PC  
802 RESENBERG  
PO BOX 629  
CALVESTON TX 77553

MCVEY, JOHN  
PO BOX 5360  
SCOTTSDALE AZ 85261-5360

MERIS, KATHERINE  
8815 E SUTTON DR  
SCOTTSDALE AZ 85260

MERIS, WILLIAM  
8515 E SUTTON DRI  
SCOTTSDALE AZ 85260

MERIS, WILLIAM G  
8677 E WINDROSE DR  
SCOTTSDALE AZ 85260

MICRO STRATEGIES INC  
1140 PARSIPPANY BLVD  
PARSIPPANY NJ 07054

MIDFIRST BANK  
GEORGE SACCO  
1875 CENTURY PARK EAST  
STE 1400  
LOS ANGELES CA 90067

MIDFIRST BANK  
PLAZA TOWER 600 ANTON BLVD  
STE 1142  
COSTA MESA CA 92626

MIDFIRST BANK  
GEORGE SACCO  
1875 CENTURY PK EAST  
STE 1400  
LOS ANGELES CA 90067

MILLER BUCKFIRE AND CO LLC  
787 SEVENTH AVE  
5TH FLOOR  
NEW YORK NY 10019

MODRALL SPERLING  
DOUGLAS R VADNAIS  
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PO BOX 712  
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MULEY, YASH  
9946 E CACTUS TRL  
SCOTTSDALE AZ 85355

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28819 N 49TH PLACE  
CAVE CREEK AZ 85331

MW2 INVESTMENTS LLC  
MARICOPA CTY EQUITY INV MGR  
20410 N 55TH AVE  
GLENDALE AZ 85308

MW2 INVESTMENTS LLC  
JEFFREY M PROPER  
JEFFREY M PROPER PLLC  
10645 N TATUM BLVD  
STE 200-652  
PHOENIX AZ 85028

MW2 INVESTMENTS LLC  
BC SVC CO LLC  
1850 N CENTRAL AVE  
STE 1700  
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PO BOX 277833  
ATLANTA GA 30384-7833

NEUSTAR  
PATICK KILKELLY  
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BANK OF AMERICA PO BOX 277833  
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NW MUTUAL LIFE INSURANCE CO  
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MILWAUKEE WI 53202

OASIS OUTSOURCING  
1600 N DESERT DR  
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ADMINISTRATION  
SAN FRANCISCO FEDERAL BLDG  
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SAN FRANCISCO CA 94103

OCM RECYCLE WEST  
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STE 16  
TOLLESON AZ 85353

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OPACS INC  
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SCOTTSDALE AZ 85267

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SAN FRANCISCO CA 94144-4471

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16404 N BLACK CANYON HWY  
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1801 W OLYMPIC BLVD  
FILE 2317  
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7003 W SIERRA  
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REALTY EXECUTIVES  
23415 N SCOTTSDALE RD  
STE G101  
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RECORP NEW MEXICO ASSOCIATES  
LIMITED PARTNERSHIP  
CAPITOL DOCUMENT SVC INC  
55 OLD SANTA FE TRL  
SECOND FLOOR  
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CAPITAL CORPORATE SVC  
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SONOMA CA 95476-6901

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SOUTHWEST SYSTEM MONITORING INC  
16701 N 90TH ST  
STE 100-A  
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STE 200  
PHOENIX AZ 85048

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221 SO MOONEY BLVD  
ROOM 104-E  
VISAILIA CA 93291-4593

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VINCENTBENJAMIN PHOENIX LLC  
2415 E CAMELBACK RD  
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WILMOT, CHRISTIE  
144481 N IBSEN DR  
#1  
FOUNTAIN HILLS AZ 85268

WINTech LLC  
319 EAST WARM SPRINGS RD  
STE 100  
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IMH FINANCIAL CORP  
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WITTMAN, LORI B  
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